

92A120 (5-95)

Commonwealth of Kentucky  
REVENUE CABINET**KENTUCKY RESIDENT  
INHERITANCE AND ESTATE  
TAX RETURN****FOR DEPARTMENT USE ONLY**\_\_\_\_ / 4 6 / 1 9 \_\_\_\_  
Account No. Tax Year

Decedent's Last Name		First Name and Middle Initial		Age at Death	Date of Death	HR Code No. (if known)	
Decedent's Address (number and street or rural route)		City or Town			County	State <b>KY</b>	ZIP Code
Decedent's Occupation (If decedent was retired at death, state occupation prior to retirement.)					Cause of Death		Social Security Number
Executor <input type="checkbox"/>	Executor or Administrator's Name						
Administrator <input type="checkbox"/>	Number and Street or Rural Route			City or Town		State	ZIP Code
No Administration <input type="checkbox"/>							

- Does the gross estate include any qualified terminable interest or power of appointment property? ☐ Yes ☐ No
- Is any terminable interest property or power of appointment property being elected by the personal representative to pass to the surviving spouse pursuant to KRS 140.080(1)(a)? ☐ Yes ☐ No ► If yes, attach Revenue Form 92A936.
- Is any land being reported at its agricultural or horticultural value? ☐ Yes ☐ No ► If yes, a lien will be recorded and remain in effect for five years from the date of decedent's death.
- Did decedent have access to a safe deposit box? ☐ Yes ☐ No ► If yes, state location \_\_\_\_\_
- Did decedent have a will? ☐ Yes ☐ No ► If yes, attach a copy.
- Was decedent legally domiciled in Kentucky for five years prior to death? ☐ Yes ☐ No ► If no, give date domicile established \_\_\_\_\_

**SUMMARY OF GROSS ESTATE AND DEDUCTIONS**

(Please refer to the accompanying instructions when completing this return.)

FROM SCHEDULE	GROSS ESTATE	Value at Death	LEAVE BLANK
A — Real property — individually owned (from page 2) .....		\$ _____	\$ _____
B — Stocks and bonds — individually owned (from page 2) .....		_____	_____
C — Mortgages, notes and cash — individually owned (from page 2) .....		_____	_____
D — Life insurance payable to estate (from page 2) .....		_____	_____
E — Property — Jointly owned real and personal property (from page 2) .....		_____	_____
F — Miscellaneous property (from page 2) .....		_____	_____
G — Gifts and transfers during decedent's life (from page 3) .....		_____	_____
H — Qualified terminable interest property and/or powers of appointment (from page 3) .		_____	_____
I — Property previously taxed (from page 3) .....		_____	_____
<b>Total gross estate</b> .....		\$ _____	\$ _____
<b>DEDUCTIONS</b>			
J — Funeral expenses (from page 3) .....		\$ _____	\$ _____
Administration expenses (from page 3) .....		_____	_____
K — Debts of decedent (from page 3) .....		_____	_____
L — Mortgages and liens (from page 3) .....		_____	_____
Federal estate tax — check whether paid <input type="checkbox"/> or estimated <input type="checkbox"/> .....		_____	_____
<b>Total allowable deductions</b> .....		\$ _____	\$ _____
Net Estate (Total gross estate less Total allowable deductions) .....		\$ _____	\$ _____
<b>Total amount due (from page 4) Attach Payment</b> .....		\$ _____	\$ _____

Attach check payable to "Kentucky State Treasurer" to this return and mail to Kentucky Revenue Cabinet, Frankfort, Kentucky 40619\* or 40620\*\*.

Print or Type Name of Person, Title of Preparer or Firm Preparing Return

Mailing Address

City State ZIP Code

Telephone Number Including Area Code

Signature

Date

\*If payment is \$1,000 or more, use ZIP Code 40619.

\*\*If payment is less than \$1,000, use ZIP Code 40620.

I declare under the penalties of perjury that I have examined this return (including any attached schedules and statements) and that to the best of my knowledge it is a true, complete and correct return.

Signature of Executor, Administrator or Beneficiary of the Estate

Telephone Number Including Area Code

Social Security Number

Date

**SCHEDULE A—REAL PROPERTY (INDIVIDUALLY OWNED)**

Location and Description of Property (If farmland, give number of acres.)	(b) Valuation from Real Estate Data Report		Leave Blank
	(a) Accrued Rents		
	\$	\$	\$
Total:	\$	\$	\$
Total real estate and rents (columns (a) and (b)) (enter on page 1, line A)		\$	\$

**SCHEDULE B—STOCKS AND BONDS (INDIVIDUALLY OWNED)**

No. of Shares	Name of Corporation or Obligor (On U.S. Treasury Bonds, give maturity date and interest rates.)	Kind and Par Value	Date of Acquisition	Value per Share or Bond	(a) Accrued Interest to Date of Death		(b) Fair Cash Value at Date of Death	Leave Blank
				\$	\$	\$	\$	\$
Total:					\$	\$	\$	\$
Total stocks, bonds and interest (columns (a) and (b)) (enter on page 1, line B)							\$	\$

**SCHEDULE C—MORTGAGES, NOTES AND CASH (INDIVIDUALLY OWNED)**

Name of Bank or Debtor	Date of Acquisition	Face Value	Payment on Principal	(a) Accrued Interest to Date of Death		(b) Fair Cash Value at Date of Death	Leave Blank
		\$	\$	\$	\$	\$	\$
Total:				\$	\$	\$	\$
Total mortgages, notes, cash and interest (columns (a) and (b)) (enter on page 1, line C)						\$	\$

**SCHEDULE D—LIFE INSURANCE PAYABLE TO THE ESTATE**

Name of Company	(a) Accrued Dividends to Date of Death		(b) Fair Cash Value at Date of Death	Leave Blank
	\$	\$	\$	\$
Total:	\$	\$	\$	\$
Total payable to estate (columns (a) and (b)) (enter on page 1, line D)			\$	\$

**SCHEDULE E—JOINTLY OWNED REAL AND PERSONAL PROPERTY**

Description	Decedent's Interest	Name of Co-Owner	Date Placed in Joint Names	With or Without Survivorship	Accrued Interest to Date of Death	Value of 100% Interest at Date of Death	Leave Blank
						\$	\$
Total:						\$	\$
Value of decedent's interest (enter on page 1, line E)						\$	\$

**SCHEDULE F—MISCELLANEOUS PROPERTY**

Description	Assessed or Cost Value	Fair Cash Value at Date of Death	Leave Blank
	\$	\$	\$
Total (enter on page 1, line F)		\$	\$

**SCHEDULE G—GIFTS AND TRANSFERS**Was life interest retained by decedent? ☐ Yes ☐ No

To Whom Made	Property Transferred	Date of Transfer	Value at Date of Transfer	Fair Cash Value at Date of Death	Leave Blank
			\$	\$	\$
Total (enter on page 1, line G)				\$	\$

**SCHEDULE H—QUALIFIED TERMINABLE INTEREST PROPERTY AND/OR POWERS OF APPOINTMENT**

Donee or Donor	Description of Property	Value at Date of Death of Immediate Decedent	Leave Blank
		\$	\$
Total (enter on page 1, line H)		\$	\$

**SCHEDULE I—PROPERTY PREVIOUSLY TAXED (PRIOR DECEDENT TO IMMEDIATE DECEDENT WITHIN 5 YEARS)**

Name of Prior Decedent	Description of Property Owned by Immediate Decedent	Date of Death of Prior Decedent	Amount of Tax Previously Paid	Value at Date of Death of Immediate Decedent	Leave Blank
			\$	\$	\$
Total (enter on page 1, line I)				\$	\$

**SCHEDULE J—FUNERAL EXPENSES—ADMINISTRATION EXPENSES**

Description	To Whom Paid	Amount Paid	Leave Blank
Funeral expenses		\$	\$
Monument			
Cemetery lot			
Maintenance of lot			
Total (Amount not to exceed \$5,000 if decedent died on or after July 13, 1990.) (enter on page 1, line J)		\$	\$
Administration Expenses	To Whom Paid	Amount Paid	Leave Blank
Executors' commissions		\$	\$
Attorneys' fees			
Appraisers' fees			
Miscellaneous (itemize)			
Total administration expenses (enter on page 1, line J)		\$	\$

**SCHEDULE K—DEBTS OF DECEDENT**

Creditor	Nature of Claim	Amount	Leave Blank
		\$	\$
Total debts (enter on page 1, line K)		\$	\$

**SCHEDULE L—MORTGAGES AND LIENS**

Mortgagee	Property	Date	Interest Rate	Face Value	Fair Cash Value at Date of Death
				\$	\$
Total mortgages and liens					\$
Decedent's share of liability (enter on page 1, line L)					\$

**SCHEDULE M—PROPERTY HAVING A SITUS OUTSIDE KENTUCKY**

Location and Description	Fair Cash Value at Date of Death	Mortgages and Taxes	Net Value at Date of Death
	\$	\$	\$
Total (do not include on page 1)			\$

## 1

**(See Parts IV and VI of Instructions.)**

(1) List Names of Heirs and Beneficiaries Including Exempt Transfers. Itemize Shares of Property Received. (see examples in instructions)	(2) Relationship (if any)	(3) Age	(4) Distributive Share	(5) Gross Inheritance Tax on Distributive Share (refer to table on page 11)	(6) Exemption (refer to page 6— not less than minimum)	(7) Inheritance Tax Applicable to Exemption (see page 11)	(8) Net Inheritance Tax Due (Column 5 minus Column 7)
<b>Total Distributive Shares (include subtotal from continuation) (must equal Net Estate, page 1)</b>			\$				

**COMPLETE ONLY IF A FEDERAL ESTATE TAX RETURN WAS FILED**

Total life insurance proceeds reported on the federal estate tax return ..... \$

Total life insurance proceeds from above payable to the surviving spouse ..... \$

Amount of jointly owned property included in the gross estate of the federal estate tax return ..... \$

Amount of the marital deduction claimed on the federal estate tax return ..... \$

Amount of federal taxable estate ..... \$

Was the alternate valuation elected on the federal estate tax return? (If yes, attach copy of applicable schedules.) .. ☐ Yes    ☐ No

**Subtotal from Continuation** ..... \$

Inheritance tax (total of Column 8) ..... \$

Discount of 5 percent from tax if paid within nine months from death ..... —

Interest on tax if not paid within 18 months of death ..... +

Applicable penalties on tax under KRS 131.180 if not paid within 18 months of death ..... +

Estate tax (see instructions, Payment of Tax) ..... +

Less deferred payments (see instructions, Payment of Tax) ..... —

**TOTAL AMOUNT DUE (enter on page 1)** ..... \$

**TAX COMPUTATION—CONTINUATION**

**(See Parts IV and VI of Instructions.)**

(1) List Names of Heirs and Beneficiaries Including Exempt Transfers. Itemize Shares of Property Received. (see examples in instructions)	(2) Relationship (if any)	(3) Age	(4) Distributive Share	(5) Gross Inheritance Tax on Distributive Share (refer to table on page 11)	(6) Exemption (refer to page 6— not less than minimum)	(7) Inheritance Tax Applicable to Exemption (see page 11)	(8) Net Inheritance Tax Due (Column 5 minus Column 7)
<b>Subtotal (carry forward to page 4) .....</b>			\$ .....	<b>Subtotal (carry forward to page 4) .....</b>			\$ .....